month after such sale notice of the sale and date thereof, of the name and address of the purchaser, of the sum bid and of the amount of the taxes and costs to be paid by such delinquent as a condition of its redemption.

Sec. 38. That the whole tract or lot of land belonging to a de- Sale of property linquent person or company shall be set up for sale at the same for unpaid taxes. time and shall be struck off to him who will pay the amount of taxes with all the expenses for the smallest part of the land. At all such sales the mayor may become a bidder and purchase the whole lot or tract of land for the taxes due and expenses, for the use of the town in case no one will offer to pay the taxes and costs for a less penalty.

Sec. 39. That the delinquent may retain possession of the Property may be property for twelve months after sale, and within that time re- redeemed within a year. deem it by paying the purchaser the amount paid by him and twenty-five per centum in addition thereto. At the time of said payment to the purchaser he shall give to the delinquent a receipt therefor. If he shall refuse or can not be found in said town the delinquent may pay the same to the town clerk and treasurer, and he shall give him a receipt therefor, and such payment shall be equivalent to payment to the purchaser. After such payment to the purchaser or town clerk all rights under the purchaser shall cease.

Sec. 40. That at the time of such purchase of real estate for Purchaser shall taxes the town constable or tax collector, on receipt of the amount have receipt. bid for such real estate, shall give the purchaser a receipt stating the amount bid, by whom and for what purpose, and describing the land sold, stating further the owner of said lands and the amount of taxes due thereon.

Sec. 41. That if delinquent, his agent or attorney shall fail to Failure to redeem redeem as provided in section thirty-nine hereof for twelve property sold for taxes. months, at the expiration of that time the purchaser may present his receipt referred to in section forty hereof, and the town constable or tax collector of said town shall execute a deed in fee to the purchaser, and if the purchaser is dead, to his heirs at-law or assigns for the lands for which said purchaser agreed to pay the amount called for in the receipt, and for said service the constable or tax collector shall be allowed one dollar to be paid by the purchaser. The deed from the constable or tax collector to the purchaser shall be registered in the register's office of Robeson county within six months from the time of the execution and delivery thereof, and when so registered shall convey to the grantee all the estate in the lands for which the said purchaser bid, which the delinquent, his agent or attorney had at the time of sale for taxes.

Sec. 42. That all real estate bid in by the mayor of said town